

## Analisis proses formulasi kebijakan tarif progresif pajak kendaraan bermotor di DKI Jakarta = Policy formulation process of progressive rate on motor vehicle tax in DKI Jakarta Province

Eariec Chrisdyata, author

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### Abstrak

Pemberlakuan tarif progresif PKB diatur di dalam Perda No. 8 Tahun 2010 yang diubah menjadi Perda No. 2 Tahun 2015 dimaksudkan untuk mengatasi kemacetan di DKI Jakarta tanpa mengurangi pendapatan dari PKB. Penelitian ini bertujuan untuk menganalisis proses formulasi tarif progresif PKB serta hambatan dalam proses formulasi tarif progresif PKB. Pendekatan penelitian yang digunakan adalah kualitatif. Data kualitatif diperoleh melalui studi literatur dan wawancara mendalam. Hasil penelitian ini adalah proses formulasi dimulai dari DPP dengan BPKAD, lalu DPRD dan terakhir ke KEMENDAGRI. Pelaksanaan Perda No. 8 Tahun 2010 tidak berjalan baik. Maka dari itu Perda No. 8 Tahun 2010 disempurnakan di dalam Perda No. 2 Tahun 2015 dan juga terjadi perubahan besaran tarif progresif. Hambatan yang terjadi disaat proses formulasi kebijakan tarif progresif PKB adalah tidak ada.

.....Enforcement of progressive rates of motor vehicle tax is set in the law No. 8 of 2010 which converted into law No. 2 2015 is intended to address traffic congestion in Jakarta without reducing revenue from the motor vehicle tax. This study aims to analyze the process of formulation of the progression rates of motor vehicle tax as well as obstacles in the process of formulation of progressive rates of motor vehicle tax. The research approach used is qualitative. The qualitative data obtained through the study of literature and in depth interviews. The result of this research is the formulation process starts from the tax department with financial management agency and local assets and local legislative and finally to the interior ministry. Implementation of local regulation No. 8 of 2010 is not going well. Therefore the norm of area No. 8 of 2010 perfected in the area Regulation No. 2 of 2015 and also changes the amount of progressive rates. Barriers that occur when the process of policy formulation progressive rates of motor vehicle tax is not there.